

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, 'DENTAL WAXES' AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER**Notes**

1. This chapter does not cover:
 - (a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No 1517);
 - (b) separate chemically defined compounds; or
 - (c) shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No 3305, 3306 or 3307).
2. For the purposes of heading No 3401, the expression 'soap' applies only to soap soluble in water. Soap and the other products of heading No 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified within heading No 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified within heading No 3405 as 'scouring powders and similar preparations'.
3. For the purposes of heading No 3402, 'organic surface-active agents' are products which when mixed with water at a concentration of 0,5 % at 20 °C and left to stand for one hour at the same temperature:
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to $4,5 \times 10^{-2}$ N/m (45 dyn/cm) or less.
4. In heading No 3403 the expression 'petroleum oils and oils obtained from bituminous minerals' applies to the products defined in note 2 to Chapter 27.
5. In heading No 3404, subject to the exclusions provided below, the expression 'artificial waxes and prepared waxes' applies only to:
 - (A) chemically produced organic products of a waxy character, whether or not water-soluble;
 - (B) products obtained by mixing different waxes;
 - (C) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.The heading does not apply to:
 - (a) products of heading No 1516, 3402 or 3823, even if having a waxy character;
 - (b) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading No 1521;
 - (c) mineral waxes or similar products of heading No 2712, whether or not intermixed or merely coloured; or
 - (d) waxes mixed with, dispersed in or dissolved in a liquid medium (heading Nos 3405, 3809, etc.).

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: – Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:			
3401 11 00	– – For toilet use (including medicated products)	19	Free	—
3401 19 00	– – Other	19	Free	—
3401 20	– Soap in other forms:			
3401 20 10	– – Flakes, wafers, granules or powders	19	Free	—
3401 20 90	– – Other	19	Free	—
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No 3401: – Organic surface-active agents, whether or not put up for retail sale:			
3402 11	– – Anionic:			
3402 11 10	– – – Aqueous solution containing by weight 30 % or more but not more than 50 % of disodium alkyl [oxydi(benzenesulphonate)]	17	Free	—
3402 11 90	– – – Other	17	4	—
3402 12 00	– – Cationic	17	4	—
3402 13 00	– – Non-ionic	17	4	—
3402 19 00	– – Other	17	4	—
3402 20	– Preparations put up for retail sale:			
3402 20 10	– – Surface-active preparations	17	4	—
3402 20 90	– – Washing preparations and cleaning preparations	17	4	—
3402 90	– Other:			
3402 90 10	– – Surface-active preparations	17	4	—
3402 90 90	– – Washing preparations and cleaning preparations	17	4	—

CN code	Description	Rate of duty		Supplementary unit
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1	2	3	4	5
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals:			
	– Containing petroleum oils or oils obtained from bituminous minerals:			
3403 11 00	– – Preparations for the treatment of textile materials, leather, furskins or other materials	10	4,6	—
3403 19	– – Other:			
3403 19 10	– – – Containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals but not as the basic constituent	18	6,5	—
	– – – Other:			
3403 19 91	– – – – Preparations for lubricating machines, appliances and vehicles	10	4,6	—
3403 19 99	– – – – Other	10	4,6	—
	– Other:			
3403 91 00	– – Preparations for the treatment of textile materials, leather, furskins or other materials	10	4,6	—
3403 99	– – Other:			
3403 99 10	– – – Preparations for lubricating machines, appliances and vehicles	10	4,6	—
3403 99 90	– – – Other	10	4,6	—
3404	Artificial waxes and prepared waxes:			
3404 10 00	– Of chemically modified lignite	12	Free	—
3404 20 00	– Of polyethylene glycol	12	Free	—
3404 90	– Other:			
3404 90 10	– – Prepared waxes, including sealing waxes	12	Free	—
3404 90 90	– – Other	12	Free	—
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No 3404:			
3405 10 00	– Polishes, creams and similar preparations, for footwear or leather	15	Free	—
3405 20 00	– Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork	15	Free	—
3405 30 00	– Polishes and similar preparations for coachwork, other than metal polishes	15	Free	—
3405 40 00	– Scouring pastes and powders and other scouring preparations	15	Free	—
3405 90	– Other:			
3405 90 10	– – Metal polishes	15	Free	—
3405 90 90	– – Other	15	Free	—

CN code	Description	Rate of duty		Supplementary unit
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1	2	3	4	5
3406 00	Candles, tapers and the like:			
	– Candles:			
3406 00 11	– – Plain, not perfumed	16	Free	—
3406 00 19	– – Other	16	Free	—
3406 00 90	– Other	16	Free	—
3407 00 00	Modelling pastes, including those put up for children’s amusement; prepa- rations known as ‘dental wax’ or as ‘dental impression compounds’, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	16	Free	—